

Article - Tax - General

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§9-309.

(a) (1) Each person who engages in the business of a dealer, distributor, special fuel seller, special fuel user, or turbine fuel seller shall keep for 4 years records of motor fuel that the person:

- (i) buys in the State;
- (ii) receives in the State;
- (iii) sells in the State;
- (iv) delivers in the State; or
- (v) uses in the State.

(2) The records kept under this subsection shall include:

- (i) bills of lading;
- (ii) invoices; and
- (iii) any other pertinent record that the Comptroller requires to administer the laws that relate to the motor fuel tax.

(b) A person required to keep records under subsection (a) of this section shall make the records available for inspection by the Comptroller at any time during business hours.

(c) (1) The Comptroller may charge a person for the reasonable travel and other expenses of inspecting records required to be kept under subsection (a) of this section, if:

- (i) the Comptroller decides that the inspection is necessary;
- and
- (ii) the person does not make the records available in this State.

(2) If a person does not pay charges assessed against the person under this subsection within 30 days after receipt of a bill for the charges, the Comptroller may:

- (i) sue to collect the charges; or
- (ii) cancel the license, if any, of the person in accordance with § 9-330 of this subtitle.

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